



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

35 Petroleum 0743 Winnett K-12 Schools

0642 Winnett K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	572,289.21	572,289.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	160.45	160.45	0.00	0.00	0.00	0.00
222X Educational Media Services	16,678.84	16,678.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	123,332.44	123,332.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,330.41	25,330.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,701.32	0.00	37,701.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	225,576.64	211,536.14	0.00	14,040.50	0.00	0.00
27XX Student Transportation Services	108,520.47	108,520.47	0.00	0.00	0.00	0.00
31XX Food Services	128,690.75	128,690.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,182.47	21,182.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	67,488.90	52,718.90	0.00	14,770.00	0.00	0.00
Totals	1,326,951.90	1,260,440.08	37,701.32	28,810.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,326,951.90					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0642 Winnett K-12 Schools	Indirect/Direct	37,701.32 / 1,260,440.08		2.99%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0642 Winnett K-12 Schools	0.0229	0.0223	0.0230	0.0276	2.99%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0642 Winnett K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0642 Winnett K-12 Schools	0.0229	0.0223	0.0230	0.0276	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0642 Winnett K-12 Schools				2.39%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0743 Winnett K-12 Schools		2.39%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.